

Queensland



*City of Brisbane Act 1924*

# **CITY OF BRISBANE REGULATION 1993**

**Reprinted as in force on 16 June 1998  
(includes amendments up to SL No. 132 of 1998)**

**Reprint No. 2C**

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# Information about this reprint

This regulation is reprinted as at 16 June 1998. The reprint shows the law as amended by all amendments that commenced on or before that day (Reprints Act 1992 s 5(c)).

The reprint includes a reference to the law by which each amendment was made—see list of legislation and list of annotations in endnotes.

This page is specific to this reprint. See previous reprints for information about earlier changes made under the Reprints Act 1992. A table of earlier reprints is included in the endnotes.

**Also see endnotes for information about—**

- **when provisions commenced**
- **editorial changes made in earlier reprints.**

# Queensland



## CITY OF BRISBANE REGULATION 1993

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# CITY OF BRISBANE REGULATION 1993

[as amended by all amendments that commenced on or before 16 June 1998]

## PART 1—PRELIMINARY

### Short title

1. This regulation may be cited as the *City of Brisbane Regulation 1993*.

### Definitions

2. In this regulation—

“**commercialisation**”, for part 3A, see section 458CH<sup>1</sup> of the Local Government Act.

“**Commonwealth tax**” means tax imposed under a Commonwealth Act.

“**community service obligations**” means—

- (a) for an activity carried on by a corporatised corporation under chapter 7A, part 6 of the Local Government Act—see section 458I<sup>2</sup> of the Local Government Act; or
- (b) for an activity carried on by a commercial business unit of the council—see section 458CJ<sup>3</sup> of the Local Government Act; or
- (c) for another activity carried on by the council—the obligations to do anything the council is satisfied—
  - (i) if the activity were to be carried on by an entity with the primary object of making a profit—would not be in the entity’s commercial interests to perform; and
  - (ii) arise because of a direction by the council.

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<sup>1</sup> Section 458CH (Meaning of “commercialisation”)

<sup>2</sup> Section 458I (Meaning of “community service obligations”)

<sup>3</sup> Section 458CJ (Definitions for pt 5)

**“entity”**, for part 5, see section 41.<sup>4</sup>

**“full cost pricing”**, for part 3, see section 458CA<sup>5</sup> of the Local Government Act.

**“relevant business activity”**, for part 5, see section 458NB<sup>6</sup> of the Local Government Act.

**“roads business activity”**, for part 4, see section 458MC<sup>7</sup> of the Local Government Act.

**“State tax”** means tax imposed under an Act, including the Local Government Act.

**“tax”** includes a charge, duty, fee, levy or rate.

## **PART 2—GENERAL**

### **Names and boundaries of electoral wards**

**3.** The names and boundaries of the electoral wards as determined by the Commissioners in their report forwarded to the Minister on 16 July 1993 and as set out in the Schedule are proclaimed.<sup>8</sup>

### **Prescribed interest on unpaid rate—Act s 67(2)(a)**

**4.** For the purposes of section 67(2)(a) of the Act (Unpaid rate may bear interest), the prescribed rate of interest is 11% per annum.

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<sup>4</sup> Section 41 (Matters to be complied with for relevant business activities)

<sup>5</sup> Section 458CA (Meaning of “full cost pricing”)

<sup>6</sup> Section 458NB (Meaning of relevant business activity)

<sup>7</sup> Section 458MC (Definitions for ch 7B)

<sup>8</sup> Maps of the electoral wards may be inspected at the office of the Department of Local Government and Planning at 111 George Street, Brisbane.



**Annual financial statements**

**5.(1)** This section prescribes financial management standards under section 127<sup>9</sup> of the Act.

**(2)** The council's financial statements for a financial year are to be general purpose financial statements and must comply with Australian Accounting Standard 27 (Financial Reporting by Local Governments).

**(3)** In this section—

**“Australian Accounting Standards”** means the Australian accounting standards issued jointly by or for the National Councils of the Australian Society of Certified Practising Accountants and the Institute of Chartered Accountants in Australia.

**Non-current infrastructure assets and land**

**6.** Non-current infrastructure assets and land acquired before 1 July 1994 need not be included in the financial statements for the financial years ending 30 June 1997 and 30 June 1998.

**PART 3—FULL COST PRICING***Division 1—Preliminary***Object of pt 3**

**7.** The object of this part is to make standards about requirements for full cost pricing for chapter 7A, part 4 of the Local Government Act.

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<sup>9</sup> Section 127 (Financial management standards)

**Application of pt 3**

8. This part applies to the council's implementation of full cost pricing for its significant business activities under chapter 7A, part 4 of the Local Government Act.

***Division 2—Full cost pricing******Subdivision 1—Matters affecting full cost pricing*****Matters affecting full cost pricing**

9. The matters affecting full cost pricing are—

- (a) full cost pricing; and
- (b) treatment of community service obligations; and
- (c) elimination, or taking account, of advantages and disadvantages of public ownership; and
- (d) financial reporting.

***Subdivision 2—Full cost pricing*****Application of full cost pricing**

10. In deciding charges to clients for goods and services provided in carrying on an activity, the council must ensure the projected total revenue from carrying on the activity is enough to cover the projected total costs of carrying on the activity for the council's financial year.

**Different charges for commercial reasons**

11.(1) A charge may be decided for the provision of specific goods or services in carrying on an activity that is, for commercial reasons, an appropriate charge for the goods or services provided.

(2) For subsection (1), a charge is, for commercial reasons, an appropriate charge if it is a charge that could reasonably be charged if the

goods or services had been provided by an entity carrying on the activity with the primary object of making a profit from carrying on the activity.

### **Total costs of carrying on activity**

**12.(1)** For this subdivision, the total costs of carrying on an activity include the following—

- (a) operational costs incurred in carrying on the activity;
- (b) administrative and overhead costs;
- (c) cost of resources used in carrying on the activity;
- (d) depreciation;
- (e) equivalents for Commonwealth or State taxes the council is not liable to pay because it is a local government;
- (f) equivalents for the cost of funds advantage the council obtains over commercial interest rates because of State guarantees on borrowings;<sup>10</sup>
- (g) return on capital.

**(2)** The total costs must be adjusted for other advantages and disadvantages of public ownership that are not eliminated.<sup>11</sup>

### **Administrative and overhead costs**

**13.** The council must make a reasonable allocation of its administrative and overhead costs to each activity to which full cost pricing is applied.

### **Cost of resources used in carrying on activity**

**14.(1)** If resources are provided by or to the council for carrying on an activity, the cost of resources used in carrying on the activity includes an equivalent cost.

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<sup>10</sup> See section 458CB of the Local Government Act (Guarantees by State).

<sup>11</sup> See section 458CA(2) of the Local Government Act (Meaning of “full cost pricing”).

(2) If the resources have an identifiable cost, the cost of the resources may be taken to be the equivalent cost.

(3) If subsection (2) does not apply and the resources are readily available on the open market, the price at which they can be obtained in the market may be taken to be the equivalent cost.

(4) If subsection (3) is applied, the council must ensure the terms on which the cost is based are similar to the terms on which they are made available in carrying on the activity.

### **Depreciation**

**15.(1)** Depreciation of an asset used in carrying on an activity must be based on the deprival value of the asset allocated over its useful life.

(2) However, the council may decide not to base depreciation of an asset on its deprival value allocated over its useful life, but to use instead an amount decided by the council to be appropriate in the circumstances.

### **Equivalents for taxes not otherwise liable to be paid**

**16.(1)** If, in carrying on an activity, the council would be liable for a Commonwealth or State tax if the council were not a local government, the amount equivalent to the tax must be included in the total costs of the activity.

(2) In working out the equivalent amounts, the council must, if appropriate, apply the general principles of the tax equivalents manual issued under section 458CO<sup>12</sup> of the Local Government Act that apply to activities carried on by commercial business units.

(3) Subsection (2) does not, of itself, require compliance with any processes or other requirements under the manual but the council must keep details of calculations done in working out the equivalent amounts for 7 years.

(4) For a tax not dealt with in the manual, estimates of amounts that a private sector entity carrying on the business would calculate to be its liability to the tax must be included.

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<sup>12</sup> Section 458CO (Commonwealth and State tax equivalents)

**Return on capital**

**17.(1)** The amount for the return on the capital used in carrying on an activity must be decided using the rate at which, in the opinion of the council, a comparable private sector entity carrying on the activity would be able to obtain the capital in the market, having regard to the split the council considers appropriate, for the type of business, between equity and loan capital and the return appropriate to each.

**(2)** Despite subsection (1), the amount for the return on the capital used in carrying on an activity for the first year in which full cost pricing applies to the activity may be the amount the council decides.

**(3)** In this section—

**“capital used in carrying on an activity”** means the total value (using an accepted accountancy method) of the assets used for the activity less the liabilities attributable to the activity.

***Subdivision 3—Treatment of community service obligations*****Extra cost for community service obligations to be treated as revenue**

**18.** If community service obligations are carried out as part of an activity, for deciding charges for goods and services provided through the activity, there must be treated as revenue for the activity an amount equivalent to—

- (a) the cost of carrying out the obligations; less
- (b) any revenue arising from carrying out the obligations.

***Subdivision 4—reporting*****Statement in budget**

**19.(1)** Each budget of the council must include a statement about its activities to which full cost pricing applies.

**(2)** The statement must, for each activity—

- (a) show the estimated revenues; and

- (b) show the estimated expenses including any items required to be taken into account for full cost pricing other than return on capital; and
- (c) include the estimated surplus or deficit for the financial year; and
- (d) include a description of the nature of community service obligations to be provided.

(3) The statement must disclose, for each activity, as estimated revenues, the following items separately—

- (a) estimated revenue for services to be provided by the activity to clients other than the council;
- (b) estimated revenue for services to be provided by the activity to the council;
- (c) the estimated cost of, less any estimated revenue arising from, carrying out community service obligations provided under the activity.

(4) The statement must disclose, for each activity, as estimated expenses, the following items separately—

- (a) operational costs including—
  - (i) administrative and overhead costs; and
  - (ii) cost of resources to be used in carrying on the activity;
- (b) depreciation;
- (c) competitive neutrality adjustments including—
  - (i) equivalents for taxes other than income tax; and
  - (ii) equivalents for the cost of funds advantage the council obtains over commercial interest rates because of State guarantees on borrowings; and
  - (iii) adjustments for advantages and disadvantages of public ownership of the activity.

### **Statement in annual report**

**20.(1)** The council must include in the financial statements in its annual

report a statement about its activities to which full cost pricing applies.

(2) The statement must, for each activity—

- (a) show the revenues; and
- (b) show the expenses including any items required to be taken into account for full cost pricing other than return on capital; and
- (c) include the surplus or deficit for the financial year; and
- (d) include a description of the nature of community service obligations provided.

(3) The statement must disclose, for each activity, as revenues, the following items separately—

- (a) revenue for goods and services provided to clients other than the council in carrying on the activity;
- (b) revenue for goods and services provided to the council in carrying on the activity;
- (c) the cost of, less any revenue arising from, carrying out community service obligations provided under the activity.

(4) The statement must disclose, for each activity, as expenses, the following items separately—

- (a) operational costs including—
  - (i) administrative and overhead costs; and
  - (ii) cost of resources used in carrying on the activity;
- (b) depreciation;
- (c) competitive neutrality adjustments including—
  - (i) equivalents for taxes other than income tax; and
  - (ii) equivalents for the cost of funds advantage the council obtains over commercial interest rates because of State guarantees on borrowings; and
  - (iii) adjustments for advantages and disadvantages of public ownership of the activity.

## **PART 3A—COMMERCIALISATION**

### ***Division 1—Preliminary***

#### **Object of pt 3A**

**20A.** The object of this part is to make standards about requirements for commercialisation for chapter 7A, part 5 of the Local Government Act.

#### **Application of pt 3A**

**20B.** This part applies to the council's implementation of commercialisation for its significant business activities under chapter 7A, part 5 of the Local Government Act.

### ***Division 2—Commercialisation***

#### ***Subdivision 1—Matters affecting commercialisation***

#### **Matters affecting commercialisation**

**20C.** The matters affecting commercialisation are—

- (a) full cost pricing; and
- (b) treatment of community service obligations; and
- (c) elimination, or taking account, of advantages and disadvantages of public ownership; and
- (d) financial reporting; and
- (e) matters mentioned in the council's annual performance plan.



***Subdivision 2—Full cost pricing*****Application of full cost pricing**

**20D.** In deciding charges to clients for goods and services provided in carrying on an activity, the council must ensure the projected total revenue from carrying on the activity is enough to cover the projected total costs of carrying on the activity for the council's financial year.

**Different charges for commercial reasons**

**20E.(1)** A charge may be decided for the provision of specific goods or services in carrying on an activity that is, for commercial reasons, an appropriate charge for the goods or services provided.

**(2)** For subsection (1), a charge is, for commercial reasons, an appropriate charge if it is a charge that could reasonably be charged if the goods or services had been provided by an entity carrying on the activity with the primary object of making a profit from carrying on the activity.

**Total costs of carrying on activity**

**20F.** For this subdivision, the total costs of carrying on an activity include the following—

- (a) operational costs incurred in carrying on the activity;
- (b) administrative and overhead costs;
- (c) cost of resources used in carrying on the activity;
- (d) depreciation;
- (e) equivalents for Commonwealth or State taxes the council is not liable to pay because it is a local government;<sup>13</sup>
- (f) equivalents for the cost of funds advantage the council obtains

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<sup>13</sup> See section 458CO of the Local Government Act (Commonwealth and State tax equivalents).

over commercial interest rates because of State guarantees on borrowings;<sup>14</sup>

- (g) return on capital.

### **Administrative and overhead costs**

**20G.** The council must make a reasonable allocation of its administrative and overhead costs to each activity to which commercialisation is applied.

### **Cost of resources used in carrying on activity**

**20H.(1)** If resources are provided by or to the council for carrying on an activity, the cost of resources used in carrying on the activity includes an equivalent cost.

**(2)** If the resources have an identifiable cost, the cost of the resources may be taken to be the equivalent cost.

**(3)** If subsection (2) does not apply and the resources are readily available on the open market, the price at which they can be obtained in the market may be taken to be the equivalent cost.

**(4)** If subsection (3) is applied, the council must ensure the terms on which the cost is based are similar to the terms on which they are made available in carrying on the activity.

### **Depreciation**

**20I.(1)** Depreciation of an asset used in carrying on an activity must be based on the deprival value of the asset allocated over its useful life.

**(2)** However, the council may decide not to base depreciation of an asset on its deprival value allocated over its useful life, but to use instead an amount decided by the council to be appropriate in the circumstances.

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<sup>14</sup> See section 458CP of the Local Government Act (Guarantees by State).

**Return on capital**

**20J.(1)** The amount for the return on the capital used in carrying on an activity must be decided using the rate at which, in the opinion of the council, a comparable private sector entity carrying on the activity would be able to obtain the capital in the market, having regard to the split the council considers appropriate, for the type of business, between equity and loan capital and the return appropriate to each.

(2) Despite subsection (1), the amount for the return on the capital used in carrying on an activity for the first year in which commercialisation applies to the activity may be the amount the council decides.

(3) In this section—

**“capital used in carrying on an activity”** means the total value (using an accepted accountancy method) of the assets used for the activity less the liabilities attributable to the activity.

***Subdivision 3—Treatment of community service obligations*****Extra cost for community service obligations to be treated as revenue**

**20K.** If community service obligations are carried out as part of an activity, for deciding charges for goods and services provided through the activity, there must be treated as revenue for the activity an amount equivalent to—

- (a) the cost of carrying out the obligations; less
- (b) any revenue arising from carrying out the obligations.

***Subdivision 4—Reporting*****Statement in budget**

**20L.(1)** Each budget of the council must include a statement about its activities to which commercialisation applies.

(2) The statement must, for each activity—

- (a) show the estimated revenues; and

- (b) show the estimated expenses including any items required to be taken into account for commercialisation other than return on capital; and
- (c) include the estimated surplus or deficit for the financial year; and
- (d) include a description of the nature of community service obligations to be provided.

(3) The statement must disclose, for each activity, as estimated revenues, the following items separately—

- (a) estimated revenue for services to be provided by the activity to clients other than the council;
- (b) estimated revenue for services to be provided by the activity to the council;
- (c) the estimated cost of, less any estimated revenue arising from, carrying out community service obligations provided under the activity.

(4) The statement must disclose, for each activity, as estimated expenses, the following items separately—

- (a) operational costs including—
  - (i) administrative and overhead costs; and
  - (ii) cost of resources to be used in carrying on the activity;
- (b) depreciation;
- (c) competitive neutrality adjustments including—
  - (i) equivalents for taxes other than income tax; and
  - (ii) equivalents for the cost of funds advantage the council obtains over commercial interest rates because of State guarantees on borrowings; and
  - (iii) adjustments for advantages and disadvantages of public ownership of the activity.

### **Statement in annual report**

**20M.(1)** The council must include in the financial statements in its

annual report a statement about its activities to which commercialisation applies.

(2) The statement must, for each activity—

- (a) show the revenues; and
- (b) show the expenses including any items required to be taken into account for commercialisation other than return on capital; and
- (c) include the surplus or deficit for the financial year; and
- (d) include a description of the nature of community service obligations provided.

(3) The statement must disclose, for each activity, as revenues, the following items separately—

- (a) revenue for goods and services provided to clients other than the council in carrying on the activity;
- (b) revenue for goods and services provided to the council in carrying on the activity;
- (c) the cost of, less any revenue arising from, carrying out community service obligations provided under the activity.

(4) The statement must disclose, for each activity, as expenses, the following items separately—

- (a) operational costs including—
  - (i) administrative and overhead costs; and
  - (ii) cost of resources used in carrying on the activity;
- (b) depreciation;
- (c) competitive neutrality adjustments including—
  - (i) equivalents for taxes other than income tax; and
  - (ii) equivalents for the cost of funds advantage the council obtains over commercial interest rates because of State guarantees on borrowings; and
  - (iii) adjustments for advantages and disadvantages of public ownership of the activity.

***Subdivision 5—Annual performance plan*****Annual performance plan for each commercial business unit**

**20N.(1)** The annual performance plan for a commercial business unit (a “CBU”) must include the following matters—

- (a) the CBU’s financial and non-financial performance targets for its activities;
- (b) the nature and extent of the CBU’s community service obligations;
- (c) the costings of, and funding for, the CBU’s community service obligations.

**(2)** A CBU’s annual performance plan must also include the following matters—

- (a) the CBU’s objectives and functions;
- (b) the nature and scope of the CBU’s main activities and undertakings;
- (c) the CBU’s notional capital structure and treatment of surpluses;
- (d) the CBU’s proposed major investments;
- (e) the CBU’s outstanding and proposed borrowings;
- (f) the CBU’s policy on the level and quality of service consumers can expect from the CBU;
- (g) the delegations necessary to allow the CBU to exercise management autonomy and authority in its commercial activities;
- (h) the type of information to be given in reports.

**(3)** However, a CBU is not required to include in its annual performance plan a matter, or an aspect of a matter, mentioned in subsection (2) if the council is satisfied that the matter or aspect is not materially relevant to the CBU or its activities.

**(4)** Subsections (1) and (2) do not limit the matters that may be included in an annual performance plan.

**(5)** A matter in the annual performance plan of a CBU may be omitted

from the copies of the plan to be made public if—

- (a) the matter is of a commercially sensitive nature to the CBU; and
- (b) a full statement of the matter is given—
  - (i) if the annual performance plan is adopted by resolution of the council—to each of the council’s councillors; or
  - (ii) if the council delegates the adoption of the annual performance plan—to the delegate.<sup>15</sup>

## **PART 4—CODE OF COMPETITIVE CONDUCT**

### ***Division 1—Preliminary***

#### **Object of pt 4**

**21.** The object of this part is to make standards about a code of competitive conduct for chapter 7B of the Local Government Act.

#### **Application of code**

**22.** This code applies to an activity of the council—

- (a) if it is a roads business activity—from when it is to apply under section 458ME<sup>16</sup> of the Local Government Act; or
- (b) if it is a business activity to which the council has resolved to apply the code—while the resolution is effective under section 458MH<sup>17</sup> of the Local Government Act; or

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<sup>15</sup> Under s 198(2) of the *Local Government Act 1993*, a person who is or has been a local government councillor must not release information that the person knows, or should reasonably know, is confidential to the local government and the local government wishes to keep confidential.

<sup>16</sup> Section 458ME (Code must be applied to roads business activities)

<sup>17</sup> Section 458MH (Local government to resolve whether to apply code of competitive conduct to business activities)

- (c) if it is another activity to which the council applies the code<sup>18</sup>—in accordance with the council’s decision to apply the code.

## ***Division 2—The code***

### ***Subdivision 1—Elements of the code***

#### **Elements of the code**

**23.** The elements of the code are—

- (a) full cost pricing; and
- (b) treatment of community service obligations; and
- (c) elimination, or taking account, of advantages and disadvantages of public ownership; and
- (d) financial reporting.

### ***Subdivision 2—Full cost pricing***

#### **Application of full cost pricing**

**24.** In deciding charges to clients for goods and services provided in carrying on an activity, the council must ensure the projected total revenue from carrying on the activity is enough to cover the projected total costs of carrying on the activity for the council’s financial year or a longer period (not more than 5 years) decided by the council.

#### **Different charges for commercial reasons**

**25.(1)** A charge may be decided for the provision of specific goods or services in carrying on an activity that is, for commercial reasons, an appropriate charge for the goods or services provided.

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<sup>18</sup> Under section 458MI of the Local Government Act, the council is not prevented from applying the code to other activities.



(2) For subsection (1), a charge is, for commercial reasons, an appropriate charge if it is a charge that could reasonably be charged if the goods or services had been provided by an entity carrying on the activity with the primary object of making a profit from carrying on the activity.

### **Total costs of carrying on activity**

**26.(1)** For this subdivision, the total costs of carrying on an activity include the following—

- (a) operational costs incurred in carrying on the activity;
- (b) administrative and overhead costs;
- (c) cost of resources used in carrying on the activity;
- (d) depreciation;
- (e) equivalents for Commonwealth or State taxes the council is not liable to pay because it is a local government;
- (f) equivalents for the cost of funds advantage the council obtains over commercial interest rates because of State guarantees on borrowings;
- (g) return on capital.

(2) The total costs must be adjusted for other advantages and disadvantages of public ownership that are not eliminated.

### **Administrative and overhead costs**

**27.** The council must make a reasonable allocation of its administrative and overhead costs to each activity to which the code applies.

### **Cost of resources used in carrying on activity**

**28.(1)** If resources are provided by or to the council for carrying on an activity, the cost of resources used in carrying on the activity includes an equivalent cost.

(2) If the resources have an identifiable cost, the cost of the resources may be taken to be the equivalent cost.

(3) If subsection (2) does not apply and the resources are readily available on the open market, the price at which they can be obtained in the market may be taken to be the equivalent cost.

(4) If subsection (3) is applied, the council must ensure that the terms on which the cost is based are similar to the terms on which they are made available in carrying on the activity.

### **Depreciation**

**29.(1)** Depreciation of an asset used in carrying on an activity must be based on the deprival value of the asset allocated over its useful life.

(2) However, the council may decide not to base depreciation of an asset on its deprival value allocated over its useful life, but to use instead an amount decided by the council to be appropriate in the circumstances.

### **Equivalents for taxes not otherwise liable to be paid**

**30.(1)** If, in carrying on an activity, the council would be liable for a Commonwealth or State tax if the council were not a local government, the amount equivalent to the tax must be included in the total costs of the activity.

(2) In working out the equivalent amounts, the council must, if appropriate, apply the general principles of the tax equivalents manual issued under section 458CO<sup>19</sup> of the Local Government Act that apply to activities carried on by commercial business units.

(3) Subsection (2) does not, of itself, require compliance with any processes or other requirements under the manual but the council must keep details of calculations done in working out the equivalent amounts for 7 years.

(4) For a tax not dealt with in the manual, estimates of amounts that a private sector entity carrying on the business would calculate to be its liability to the tax must be included.

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<sup>19</sup> Section 458CO (Commonwealth and State tax equivalents)

**Equivalents for State guarantees on borrowings**

**31.** If the State guarantees repayment of a debt of the council attributed to an activity, the council must in carrying on the activity take account of amounts equivalent to the cost of funds advantage the council obtains over commercial interest rates because of the guarantee.

**Return on capital**

**32.(1)** The amount for the return on the capital used in carrying on an activity must be decided using the rate at which, in the opinion of the council, a comparable private sector entity carrying on the activity would be able to obtain the capital in the market, having regard to the split the council considers appropriate for the type of business between equity and loan capital and the return appropriate to each.

**(2)** Despite subsection (1), the amount for the return on the capital used in carrying on an activity for the first year in which the code applies to the activity may be the amount the council decides.

**(3)** In this section—

**“capital used in carrying on an activity”** means the total value (using an accepted accounting method) of the assets used for the activity less the liabilities attributable to the activity.

***Subdivision 3—Treatment of community service obligations*****Extra cost for community service obligations to be treated as revenue**

**33.** If community service obligations are carried out as part of an activity, for deciding charges for goods and services provided through the activity, there must be treated as revenue for the activity an amount equivalent to—

- (a) the cost of carrying out the obligations; less
- (b) any revenue arising from carrying out the obligations.

**Community service obligations not to be part of roads business activities**

**34.** Community service obligations must not be included in offers or competitive tenders submitted for roads business activities carrying out work on State-controlled roads.

***Subdivision 4—Elimination of, or taking into account, advantages and disadvantages of public ownership*****Effect of advantages or disadvantages of public ownership**

**35.** The council must ensure—

- (a) if possible and appropriate, any advantages or disadvantages arising because an activity is publicly owned are eliminated; and
- (b) if the advantages or disadvantages are not eliminated—they are taken into account in deciding full cost pricing for the activity.

***Subdivision 5—Financial reporting*****Statement in budget**

**36.(1)** Each budget of the council must include a statement about its activities to which the code applies.

**(2)** The statement must, for each activity—

- (a) show the estimated revenues; and
- (b) show the estimated expenses including any items required to be taken into account for full cost pricing other than return on capital; and
- (c) include the estimated surplus or deficit for the financial year; and
- (d) include a description of the nature of community service obligations to be provided.

**(3)** The statement must disclose, for each activity, as estimated revenues, the following items separately—

- (a) estimated revenue for services to be provided by the activity to clients other than the council;
- (b) estimated revenue for services to be provided by the activity to the council;
- (c) the estimated cost of, less any estimated revenue arising from, carrying out community service obligations provided under the activity.

### **Omission of certain matters from statement in budget**

**37.** A statement in a budget of the council under section 36 may include a summary of a matter required to be included in the budget, rather than a full statement of the matter, if—

- (a) the summary indicates—
  - (i) it is a summary only; and
  - (ii) a full statement of the matter is available for inspection and purchase at the council's office; and
- (b) a full statement of the matter is available for inspection and purchase at the council's office.

### **Statement in annual report**

**38.(1)** The council must include in the financial statements in its annual report a statement about its activities to which the code applies.

**(2)** The statement must, for each activity—

- (a) show the revenues; and
- (b) show the expenses including any items required to be taken into account for full cost pricing other than return on capital; and
- (c) include the surplus or deficit for the financial year; and
- (d) include a description of the nature of community service obligations provided.

**(3)** The statement must disclose, for each activity, as revenues, the following items separately—

- (a) revenue for goods and services provided to clients other than the council in carrying on the activity;
- (b) revenue for goods and services provided to the council in carrying on the activity;
- (c) the cost of, less any revenue arising from, carrying out community service obligations provided under the activity.

### **Omission of certain matters from statement in annual report**

**39.** A statement in an annual report of the council under section 38 may include a summary of a matter required to be included in the annual report, rather than a full statement of the matter, if—

- (a) the summary indicates—
  - (i) it is a summary only; and
  - (ii) a full statement of the matter is available for inspection and purchase at the council's office; and
- (b) a full statement of the matter is available for inspection and purchase at the council's office.

## **PART 5—REFORM OF CERTAIN WATER AND SEWERAGE SERVICES**

### ***Division 1—Preliminary***

#### **Object of pt 5**

**40.** The object of this part is to make standards about requirements for the reform of certain water and sewerage services under chapter 7C of the Local Government Act for relevant business activities of the council and its corporatised corporations.

***Division 2—Matters to be complied with******Subdivision 1—Matters to be complied with for relevant business activities*****Matters to be complied with for relevant business activities**

**41.** In complying with section 458NN<sup>20</sup> of the Local Government Act in relation to its relevant business activities, the council or its corporatised corporation (in each case, the “**entity**”) must comply with the following matters in this division—

- (a) if the local government has resolved that a two-part tariff is to be applied for an activity—a two-part tariff;
- (b) consumption as the basis for utility charges for water services;
- (c) full cost recovery for water and sewerage services;
- (d) identification and disclosure of cross-subsidies between classes of consumers;
- (e) identification and disclosure of community service obligations;
- (f) disclosure of the classes of consumers provided with water and sewerage services at an amount below full cost and the amount.

***Subdivision 2—Consumption as the basis for utility charges for water services*****Application of sdiv 2**

**42.** This subdivision applies to the extent that an entity’s relevant business activity provides water services.

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<sup>20</sup> Section 458NN (Local governments to implement charging and operational arrangements for relevant business activities)

**Consumption as the basis for utility charges**

**43.** In deciding the utility charges to be made for the supply of water services provided by a relevant business activity, an entity must ensure the charges are based on the quantity of water supplied.

**When charges are based on quantity of water supplied**

**44.(1)** A utility charge for water services is based on the quantity of water supplied by the entity if it is worked out on a basis stated in subsection (2), (3) or (4).

**(2)** If utility charges are worked out based on meter readings of water consumed, the utility charges for consumers or groups of consumers must be based on either—

- (a) a fixed amount and a further amount or further amounts for each unit or part of a unit of the quantity of water supplied greater than a stated unit or units; or
- (b) an amount or amounts for units or part of a unit of the quantity of water supplied.

**(3)** The utility charge for consumers in a group must be based on the estimated average consumption by all consumers in the group if—

- (a) utility charges are not based on a meter reading of water consumed; and
- (b) the consumers are divided by the entity into groups based on the estimated average quantity of water expected to be supplied to consumers in each group.

*Example for subsection (3)—*

The council could, by sampling or other ways, work out the average usage of domestic consumers was 300 kL a year and the average of commercial consumers was 2 000 kL a year. The utility charge could then be based on a notional access charge of say, for domestic consumers—\$100 and, for commercial consumers—\$600 and a notional usage charge of \$1 for each kL. The charges would be \$400 for domestic consumers and \$2 600 for commercial consumers. Given the considerable variability of consumption across commercial consumers, it would be preferable to further divide them by type and carry out separate assessments for each. Some of the commercial users may be metered and charged on the basis of actual consumption in which case subsection (3) would not apply to them.



(4) If a utility charge for water services is not made under subsection (2) or (3), the charge must be worked out on a basis the entity considers appropriate to determine the reasonably likely consumption by the consumer.

(5) Subsections (2) to (4) do not prevent a utility charge for supply of water services also including an access amount.

### ***Subdivision 3—Full cost recovery***

#### **Application of sdiv 3**

45. This subdivision does not apply to an entity deciding the charges for water and sewerage services provided to clients in carrying on a relevant business activity if the entity applies full cost pricing under part 3 in deciding the charges.

#### **Application of full cost recovery**

46. In deciding the charges for water and sewerage services provided to clients in carrying on a relevant business activity, an entity must ensure the projected total revenue from carrying on the activity is enough to cover the projected total costs of carrying on the activity for a financial year.

#### **Total costs of carrying on relevant business activity**

47. For this subdivision, the total costs of carrying on a relevant business activity include the following—

- (a) operational costs incurred in carrying on the activity;
- (b) administrative and overhead costs;
- (c) cost of resources used in carrying on the activity;
- (d) depreciation;
- (e) return on capital employed.

### **Administrative and overhead costs**

**48.** The entity must make a reasonable allocation of its administrative and overhead costs to each relevant business activity to which full cost recovery is applied.

### **Cost of resources used in carrying on relevant business activity**

**49.(1)** If resources are provided by or to an entity for carrying on a relevant business activity, the cost of resources used in carrying on the activity includes an equivalent cost.

**(2)** If the resources have an identifiable cost, the cost of the resources may be taken to be the equivalent cost.

**(3)** If subsection (2) does not apply and the resources are readily available on the open market, the price at which they can be obtained in the market may be taken to be the equivalent cost.

**(4)** If subsection (3) is applied, the entity must ensure the terms on which the cost is based are similar to the terms on which they are made available in carrying on the activity.

### **Depreciation**

**50.(1)** Depreciation of an asset used in carrying on an activity must be based on the deprival value of the asset allocated over its useful life.

**(2)** However, the council may decide not to base depreciation of an asset on its deprival value allocated over its useful life, but to use instead an amount decided by the council to be appropriate in the circumstances.

### **Return on capital**

**51.(1)** The amount for the return on the capital used in carrying on a relevant business activity must be a positive real rate decided by the entity.

**(2)** In this section—

**“capital used in carrying on a relevant business activity”** means the total value (using an accepted accounting method) of the assets used for the activity less the liabilities attributable to the activity.

***Subdivision 4—Treatment of community service obligations*****Extra cost for community service obligations to be treated as revenue**

**52.** If community service obligations are carried out as part of a relevant business activity, for deciding charges for goods and services provided through the activity, there must be treated as revenue for the activity an amount equivalent to—

- (a) the cost of carrying out the obligations; less
- (b) any revenue arising from carrying out the obligations.

***Subdivision 5—Identification and disclosure of cross-subsidies between classes of consumers*****Disclosure of cross-subsidies in annual report**

**53.** In its annual report, an entity must state the amount of any cross-subsidies between the following classes of consumers, for water or sewerage services provided for the financial year—

- (a) domestic consumers;
- (b) commercial consumers;
- (c) industrial consumers;
- (d) another class decided by the entity;
- (e) other consumers.

***Subdivision 6—Disclosure of community service obligations*****Disclosure of community service obligations**

**54.** An entity must disclose in its annual report—

- (a) community service obligations carried out during the financial year as part of a relevant business activity; and

- (b) the cost of, less any revenue arising from, carrying out the obligations.

### ***Division 3—Two-part tariffs***

#### **Utility charges if two-part tariffs applied**

**55.** If the council decides under chapter 7C, part 4 of the Local Government Act to apply a two-part tariff for a relevant business activity that provides water services, the utility charges for water services must be worked out under section 44(2)(b) and (5).<sup>21</sup>

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<sup>21</sup> Section 44 (When charges are based on quantity of water supplied)

## **SCHEDULE**

### **NAMES AND BOUNDARIES OF ELECTORAL WARDS**

#### **1. Electoral Ward of Acacia Ridge**

Commencing on the boundary of the City of Brisbane at its intersection with Oxley Creek and bounded thence by that creek, Anabranck and again by Oxley Creek downwards to a point west from the southern boundary of Lot 2 on plan RP196230, by a line thereto, by that boundary easterly to Beatty Road, by that road and Kerry Road northerly and easterly to Beaudesert Road, by that road, Weaver Street, a line crossing the Sydney-Brisbane Railway and Gay Street northerly and easterly, to Beenleigh Road, by that road northerly and north-westerly to Boundary Road, by that road, Troughton Road and a line in continuation crossing Breton Street and the Beenleigh Railway easterly, southerly and south-westerly to Dyson Avenue, by that avenue and Beenleigh Road south-easterly, southerly and south-easterly to an unnamed creek between Bywood Street and Wynne Street, by that creek upwards to Hellawell Road, by that road and Gowan Road easterly and southerly to Illaweena Street, by that street and Beaudesert Road westerly and southerly to the boundary of the City of Brisbane; and by that boundary westerly, southerly and generally westerly to the point of commencement.

#### **2. Electoral Ward of Bracken Ridge**

Commencing on the boundary of the City of Brisbane at the northern boundary of Lot 9 on RP51497, Bridgeman Downs and bounded by that boundary and the northern boundary of Lot 8 on RP51497 easterly to a point opposite the western termination of Althorp Road, by a line thereto, by Althorp Road, easterly to Cabbage Tree Creek, by that creek downwards to a point west from the south-western corner of Lot 459 on plan RP141899, by a line thereto and the southern boundary of that lot easterly to Trouts Road, by that road southerly to a point west from the north-western corner of Lot 1 on plan RP26276, by a line thereto and the northern boundary of that lot and of Lot 1 on plan RP26277 easterly to

**SCHEDULE (continued)**

Kenna Street, by that street northerly to a point west from the south-western corner of Lot 1 on plan RP837655, by a line thereto and the southern and eastern boundaries of that lot easterly and northerly to the south-western corner of Lot 3 on plan RP97349, by the western and northern boundaries of that lot and the northern boundary of Lot 4 on plan RP75365 northerly and easterly to Maundrell Terrace, by that terrace northerly to Gayford Street, by that street northerly to Gympie Road, by that road generally northerly to Cabbage Tree Creek, by that creek downwards to Lemke Road, by that road and Depot Road northerly and generally north-easterly to the Gateway Arterial Road, by that road northerly, north-westerly and westerly to a point south from the south-western corner of Lot 157 on plan RP210184, by a line thereto and the western boundary of that lot and of Lot 3 on plan RP138648 northerly to Bald Hills Creek, by that creek and the Pine River downwards to the boundary of the City of Brisbane; and by that boundary generally westerly and southerly to the point of commencement.

**3. Electoral Ward of Central**

Commencing on the high water mark of the Brisbane River at a point south-east from the south-east termination of Park Road, Milton and bounded thence by a line thereto, that road and Barooka Road north-westerly to Fernberg Road, by that road, Macgregor Terrace and Jubilee Terrace generally north-westerly and generally northerly to Ithaca Creek, by that creek, Enoggera Creek and Breakfast Creek downwards to the high water mark of the Brisbane River, by a line along high water mark upwards to a point on the left bank of that river north from the north-west corner of Lot 404 on plan SL806415, (on the right bank of the Brisbane River), by a line thereto, by the western boundary of that lot and Dock Street generally south-westerly to Vulture Street, by that street, Cordelia Street and Boundary Street westerly, north-westerly and northerly to the northern termination of Boundary Street, by a line crossing the Brisbane River to the high water mark on the left bank; and by a line along that high water mark upwards to the point of commencement (exclusive of the Brisbane River below high water mark).

**SCHEDULE (continued)****4. Electoral Ward of Chandler**

Commencing on the boundary of the City of Brisbane at its intersection with the South East Freeway, Rochedale and bounded thence by that freeway and the Gateway Arterial Road north-westerly and generally northerly to Wecker Road, by that road and a line crossing Creek Road westerly and north-westerly to Cavendish Road, by that road and Bassett Street north-westerly and northerly to Pine Mountain Road, by that road and Boundary Road westerly and generally northerly to Old Cleveland Road, by that road and Creek Road generally easterly and northerly to Meadowlands Road, by that road easterly to Bulimba Creek, by that creek downwards to a point south of the western corner of Lot 9 on RP201546, by a line thereto and the western and northern boundaries of that lot northerly and generally easterly to the Gateway Arterial Road, by that road and Burstall Avenue north-westerly and easterly to Belmont Road, by that road and Marwood Street south-easterly and easterly to Dairy Swamp Road, by that road, Ermelo Road and New Cleveland Road south-westerly, easterly and south-easterly to Chelsea Road, by that road and Chadwell Street northerly and easterly to the boundary of the City of Brisbane; and by that boundary generally southerly, westerly, southerly and westerly to the point of commencement.

**5. Electoral Ward of Deagon**

Commencing on the boundary of the City of Brisbane at the mouth of Nundah Creek and bounded thence by that creek and Zillman Water Holes upwards to Sandgate Road, by that road and Zillmere Road northerly and westerly to Muller Road, by that road and Beams Road northerly and westerly to Cabbage Tree Creek, by that creek downwards to Lemke Road, by that road and Depot Road, northerly and generally north-easterly to the Gateway Arterial Road, by that road north-westerly and westerly to a point south from the south-western corner of Lot 157 on plan RP210184, by a line thereto and the western boundary of that lot and of Lot 3 on plan RP138648 northerly to Bald Hills Creek, by that creek and the Pine River downwards to the boundary of the City of Brisbane; and by that boundary generally easterly and south-easterly to the point of commencement, inclusive of the whole of Moreton Island (being an island situated adjacent to Moreton Bay) above low water mark.

## SCHEDULE (continued)

**6. Electoral Ward of Doboy**

Commencing at the boundary of the City of Brisbane at the mouth of Tingalpa Creek and bounded thence by that boundary generally southerly to a point east of the eastern termination of Chadwell Street, by a line thereto, that street, Chelsea Road and New Cleveland Road westerly, southerly, north-westerly and westerly to Ermelo Road, by that road, Dairy Swamp Road and Marwood Street westerly, north-easterly and westerly to Belmont Road, by that road, Burstall Avenue and the Gateway Arterial Road north-westerly, westerly and south-easterly to a point east of the northern corner of Lot 9 on RP201546, by a line thereto and the northern and western boundaries of that lot south-westerly and southerly to Bulimba Creek, by that creek upwards to Meadowlands Road, by that road westerly to Creek Road, by that road, Old Cleveland Road, Kennington Road and Stanley Road southerly, generally westerly, northerly and easterly to a point south from the south-eastern corner of Lot 1 on plan RP75887, by a line thereto and the eastern and northern boundary of that lot northerly and westerly to the south-eastern corner of Lot 8 on plan RP98664, by the eastern boundary of that lot and of Lots 4–7 on that plan northerly to the south-eastern corner of Lot 6 on plan RP73134, by the southern and western boundary of that lot westerly and northerly to Nurstead Street, by that street and D’Arcy Road northerly and westerly to the eastern-most boundary of Lot 811 on plan SL9451, by that boundary and the northern boundary of that lot northerly and westerly to the south-west corner of Lot 240 on plan S312880, by the western boundary of that lot and of Lot 2 on plan RP13372 northerly to Richmond Road, by that road, Lang Street and Wynnum Road westerly, generally northerly and westerly to Junction Road, by that road and Lytton Road north-easterly and easterly to an unnamed railway siding adjacent to Barrack Road, by that siding, a line in continuation and the western boundary of Lot 2 on plan RP201432 north-westerly, westerly and generally northerly to the high water mark of the Brisbane River, by a line along that high water mark downwards, a line crossing Aquarium Passage and a line along the high water mark of the right bank of that passage upwards to the south-western boundary of Lot 482 on plan SL5815, by that boundary and Wyuna Court south-easterly to Anton Road, by that road and Gosport Street south-easterly and north-easterly to Lindum Road, by that road and Kianawah Road generally south-easterly, southerly and south-easterly to Wynnum Road, by that road



**SCHEDULE (continued)**

south-westerly to a point west of the southern boundary of Lot 15 on RP146811, by a line thereto and the southern boundaries of that lot, of Lot 16 on RP146811 and of Lot 800 on RP223048 easterly to Wondall Road, by that road and Stannard Road north-easterly and easterly to Manly Road, by that road and Whites Road southerly, south-westerly and generally north-easterly to the western boundary of Lot 362 on SL923, by a line southerly to Lota Creek; by that creek and Tingalpa Creek downwards to the point of commencement (exclusive of Aquarium Passage and its tidal tributaries below highwater mark).

**7. Electoral Ward of Dutton Park**

Commencing at the intersection of the high water mark of the right bank of the Brisbane River and the South East Freeway, South Brisbane and bounded thence by that freeway generally south-easterly to Arnwood Place, by that place south-westerly to Ekibin Road East, by that road and Cracknell Road generally south-westerly and north-westerly to Ipswich Road, by that road south-westerly to Moolabin Creek, by that creek downwards to a point south from the south-western corner of Lot 2 on plan RP94329, by a line thereto, by the western and northern boundary of that lot and the western boundary of Lot 1 on plan RP37703 northerly, westerly, generally northerly, easterly and northerly to Tennyson Memorial Avenue, by that avenue and Softstone Street generally north-westerly to the high water mark of the right bank of the Brisbane River, by a line along that high water mark downwards to a point northerly from the northern termination of Boundary Street, by a line thereto, by that street and Cordelia Street southerly and south-easterly to Vulture Street, by that street and Dock Street easterly and north-easterly to the south-west corner of Lot 404 on plan SL806415, by the western boundary of that lot north-easterly to the high water mark of the right bank of the Brisbane River; and by a line along that high water mark downwards to the point of commencement.

**8. Electoral Ward of East Brisbane**

Commencing on the high water mark of the right bank of the Brisbane River at the confluence of Norman Creek and bounded thence by that creek upwards to Landsdowne Street, by that street and a line in continuation

**SCHEDULE (continued)**

crossing the Cleveland Railway south-easterly to Halifax Street, by that street, Temple Street and Bennetts Road south-easterly, easterly and generally south-easterly to Old Cleveland Road, by that road, Harwill Street, Biran Street and Boongall Road north-easterly, south-easterly, south-westerly and south-easterly to the northern boundary of Lot 3 on plan RP62818, by that boundary and the eastern and southern boundaries of that lot north-easterly, south-easterly and south-westerly to the north-western corner of Lot 1 on plan RP175898, by the western boundary of that lot and of lots 2, 3, 5 and 6 on that plan south-easterly to the northern corner of Lot 1 on plan RP45152, by the northern and eastern boundaries of that lot south-easterly and southerly to Leicester Street, by that street, Kelsey Street and Waverley Road generally south-easterly and easterly to Boundary Road, by that road generally southerly to Cavendish Road, by that road generally north-westerly to Lade Street, by that street north-westerly to a point south-west from the western corner of Lot 5 on plan S3114, by an unnamed road south-westerly to Wills Street, by that street and Marriott Street generally north-westerly and south-westerly to Wylma Street, by that street and Plimsoll Street north-westerly and south-westerly to Logan Road, by that road south-easterly to a point north from the north-eastern corner of Lot 143 on plan RP12906, by a line thereto, by the eastern boundary of that lot southerly to the north-eastern corner of Lot 144 on plan RP12906, by the south-eastern boundary of that lot, Lot 6 on plan RP120287 and Lot 16 on plan RP99077, south-westerly to Lot 987 on plan RP212448, by the north-eastern, northern and western boundary of that lot north-westerly, westerly and southerly to the south-eastern corner of Lot 28 on plan RP215580, by the southern boundary of that lot, westerly to the north-eastern corner of Lot 1 on plan RP166535, by the eastern boundary of that lot southerly to the South East Freeway, by that freeway generally north-westerly to the high water mark of the Brisbane River; and by a line along that high water mark and downwards to the point of commencement.

**9. Electoral Ward of Enoggera**

Commencing on the boundary of the City of Brisbane where Kedron Brook adjoins Pullen Road, Everton Park and bounded thence by that brook and a line in continuation downwards to Pullen Road, by that road and South Pine Road easterly and generally south-easterly to Kedron Brook, again by that

## SCHEDULE (continued)

brook downwards to Shand Street, by that street southerly to Sicklefield Road, by that road, South Pine Road and Enoggera Road southerly and generally south-easterly to Ashgrove Avenue, by that avenue westerly to Enoggera Creek, by that creek upwards to a point south from the southern termination of the western boundary of Lot 2 on plan RP102392, by a line thereto, that boundary and the western boundaries of Lots 1–4 on plan RP57126 to Banks Street, by that street and Wardell Street generally westerly and southerly to Yates Avenue, by that avenue and Farrell Street westerly, northerly and westerly to the southern corner of Lot 14 on plan RP82002, by the southern boundary of that lot north-westerly to the eastern boundary of the Enoggera Military Camp, by that boundary southerly to Frasers Road, by that road westerly to its western termination at a point north from the north-west corner of Lot 366 on plan S3117, by a line thereto and the western boundary of that lot and a line in continuation southerly to Enoggera Creek, by that creek upwards to a point east from the eastern termination of the southern boundary of Lot 668 on plan S31137, by a line thereto, the southern and western boundary of that lot westerly and northerly to the south-east corner of Lot 913 on plan RP83578, by the southern boundaries of that lot and of Lot 1 on plan RP20224 westerly to its south-west corner, by a line south-westerly to Chaprowe Road, by that road westerly and Yarrabee Road north-westerly to Settlement Road, by that road westerly and southerly to a point east from the north-east corner of Lot 1 on plan RP224969, by a line thereto, the southern boundary of Lot 2 on plan RP95250, the southern boundary of Lot 833 on plan S31941 and the northern boundary of Lot 2 on plan RP44598 generally westerly to its north-west corner, by the eastern and northern boundaries of Lot 851 on plan S311111, the northern boundary of Lot 4 on plan RP70550 and a line in continuation northerly and generally westerly to Brompton Road, by that road and Mount Nebo Road generally southerly and westerly to a point south from the south-west corner of Lot 859 on plan S311196, by a line thereto and the eastern boundary of the northern severance of SF309 (State Forest) generally north-westerly to the boundary of the City of Brisbane; and by that boundary northerly, easterly, northerly and generally easterly to the point of commencement.

**SCHEDULE (continued)****10. Electoral Ward of Grange**

Commencing at the intersection of Rode Road and Webster Road, Chermside and bounded thence by Webster Road southerly to Mawson Street, by that street, Bayview Street, and Clifford Street easterly and southerly to the pathway on the southern boundary of Lot 3 on plan RP62108, by that pathway, Lutana Street and Wayland Street easterly, northerly and easterly to Lennon Street, by that street, Stafford Road, Sturdee Lane, a line crossing Gamelin Crescent to the northern termination of the eastern boundary of Lot 93 on plan RP56326, the eastern boundary of that lot and a line in continuation southerly, westerly and southerly to Kedron Brook, by that brook upwards to Shand Street, by that street, Sickfield Road and South Pine Road generally southerly and south-easterly to Enoggera Road, by that road, and Ashgrove Avenue, south-easterly and westerly to Enoggera Creek, by that creek and Breakfast Creek downwards to the North Coast Railway, by that railway, the Albion Overpass, Albion Road and McLennan Street northerly, westerly and northerly to Stoneleigh Street, by that street, Truro Street, Lutwyche Road and Gympie Road westerly, generally northerly and north-westerly to Kedron Brook, by that brook downwards to a point south from the south-western corner of Lot 1 on plan RP165923, by a line thereto and the western boundary of that lot generally north-westerly to the southern corner of Lot 111 on plan RP69740, by the southern boundary of that lot north-westerly to Benelong Street, by that street and Fourteenth Avenue generally northerly to Edinburgh Castle Road, by that road south-westerly to a point south from the southern termination of the western boundary of Lot 150 on plan SL12716, by a line thereto and that boundary generally northerly to Boothby Street, by that street, and Bristol Road westerly and northerly to Rode Road; and by that road generally westerly to the point of commencement.

**11. Electoral Ward of Hamilton**

Commencing on the high water mark of the Brisbane River at the mouth of Breakfast Creek, Hamilton and bounded thence by that creek upwards to the North Coast Railway, by that railway, Albion Overpass, Albion Road and McLennan Street northerly, westerly and northerly to Stoneleigh Street, by that street, Truro Street, Lutwyche Road and Gympie Road westerly,

**SCHEDULE (continued)**

northerly and north-westerly to Kedron Brook, by that brook downwards to a point south from the south-western corner of Lot 11 on plan RP77451, by a line thereto and the western, northern and eastern boundaries of that lot northerly, generally south-easterly and southerly again to Kedron Brook, by that brook and Schulz Canal downwards to the Kedron Brook Floodway, by that floodway downwards to the boundary of the City of Brisbane, by that boundary generally south-easterly to the mouth of the Brisbane River, by a line to the high water mark on the left bank of that river; and by a line along that high water mark upwards to the point of commencement.

**12. Electoral Ward of Holland Park**

Commencing at the intersection of the South East Freeway and Mt Gravatt Road, Upper Mount Gravatt and bounded thence by Mt Gravatt Road easterly to a point south from the south-eastern corner of Lot 1223 on plan SL8268, by a line thereto, by the eastern boundary of that lot northerly, easterly and northerly to the southern boundary of Lot 3 on plan RP49623, by that boundary easterly to Logan Road, by that road, Broadwater Road and Mt Gravatt-Capalaba Road northerly and generally easterly to the Gateway Arterial Road, by that road, Wecker Road and a line crossing Creek Road generally northerly, westerly and north-westerly to Cavendish Road, by that road, Bassett Street, and Pine Mountain Road north-westerly, northerly and generally north-westerly to Boundary Road, by that road south-westerly to Cavendish Road, by that road north-westerly to Lade Street, by that street north-westerly to a point south-west from the western corner of Lot 5 on plan S3114, by an unnamed road south-westerly to Wills Street, by that street and Marriott Street generally north-westerly and south-westerly to Wylma Street, by that street and Plimsoll Street north-westerly and south-westerly to Logan Road, by that road south-easterly to a point north from the north-eastern corner of Lot 143 on plan RP12906, by a line thereto, by the eastern boundary of that lot southerly to the north-eastern corner of Lot 144 on plan RP12906, by the south-eastern boundary of that lot, Lot 6 on plan RP120287 and Lot 16 on plan RP99077 south-westerly to Lot 987 on plan RP212448, by the north-eastern, northern and western boundaries of that lot north-westerly, westerly and southerly to the south-eastern corner of Lot 28 on plan RP215580, by the southern boundary of that lot westerly to the

**SCHEDULE (continued)**

north-eastern corner of Lot 1 on plan RP166535, by the eastern boundary of that lot southerly to the South East Freeway; and by that freeway generally south-easterly to the point of commencement.

**13. Electoral Ward of Jamboree**

Commencing on the high water mark of the Brisbane River at the confluence of Wolston Creek, Wacol and bounded thence by that creek upwards to Wacol Station Road, by that road north-westerly and north-easterly to Sumners Road, by that road generally easterly and north-easterly to Monier Road, by that road, Duporth Road, Seventeen Mile Rocks Road, Pannard Street and a line in continuation crossing the Main Line generally north-easterly, northerly and south-easterly to Englefield Road, by that road and Holmedale Street north-easterly and south-easterly to Valance Street, by that street and Douglas Street north-easterly and south-easterly to Ipswich Road, by that road generally north-easterly to Oxley Creek, by that creek downwards to a point east from the eastern termination of Cliveden Avenue, by a line thereto, by that avenue, the Main Line railway and Consort Street westerly, northerly and westerly to the high water mark of the Brisbane River; and by a line along the high water mark thereof upwards to the point of commencement.

**14. Electoral Ward of Marchant**

Commencing at the intersection of Rode Road and Maundrell Terrace, Chermside West and bounded thence by Maundrell Terrace northerly to Gayford Street, by that street northerly to Gympie Road, by that road northerly to Cabbage Tree Creek, by that creek downwards to Beams Road, by that road and Muller Road easterly and southerly to Zillmere Road, by that road westerly to Newman Road, by that road and Hamilton Road southerly and westerly to Pfingst Road, by that road southerly to Rode Road; and by that road generally westerly to the point of commencement.

**15. Electoral Ward of McDowall**

Commencing on the boundary of the City of Brisbane at the northern boundary of Lot 9 on RP51497, by that boundary and the northern

**SCHEDULE (continued)**

boundary of Lot 8 on RP51497, easterly to a point opposite the western termination of Althorp Road, by a line thereto and that road easterly to Cabbage Tree Creek, by that creek downwards to a point west from the south-western corner of Lot 459 on plan RP141899, by a line thereto and the southern boundary of that lot easterly to Trouts Road, by that road southerly to a point west from the north-western corner of Lot 1 on plan RP26276, by a line thereto and the northern boundary of that lot and of Lot 1 on plan RP26277 easterly to Kenna Street, by that street northerly to a point west from the south-western corner of Lot 1 on plan RP837655, by a line thereto and the southern and eastern boundaries of that lot easterly and northerly to the south-western corner of Lot 3 on plan RP97349, by the western and northern boundaries of that lot and the northern boundary of Lot 4 on plan RP75365 northerly and easterly to Maundrell Terrace, by that terrace, Rode Road and Webster Road southerly, easterly and southerly to Mawson Street, by that street, Bayview Street, and Clifford Street easterly, and southerly to the pathway on the southern boundary of Lot 3 on plan RP62108, by that pathway, Lutana Street and Wayland Street easterly, northerly and easterly to Lennon Street, by that street, Stafford Road, Sturdee Lane, a line crossing Gamelin Crescent to the northern termination of the eastern boundary of Lot 93 on plan RP56326, the eastern boundary of that lot and a line in continuation southerly, westerly and southerly to Kedron Brook, by that Brook upwards to South Pine Road, by that road and Pullen Road and a line in continuation north westerly and westerly to Kedron Brook, by that brook upwards to the boundary of the City of Brisbane; and by that boundary generally northerly to the point of commencement.

**16. Electoral Ward of Moorooka**

Commencing at the confluence of Moolabin Creek with Oxley Creek, Rocklea and bounded thence by Oxley Creek upwards to a point west from the southern boundary of Lot 2 on plan RP196230, by a line thereto, by that boundary easterly to Beatty Road, by that road and Kerry Road northerly and easterly to Beaudesert Road, by that road, Weaver Street, a line crossing the Sydney-Brisbane Railway and Gay Street northerly and easterly to Beenleigh Road, by that road northerly and north-westerly to Boundary Road, by that road and Orange Grove Road easterly and northerly to

**SCHEDULE (continued)**

Kessels Road, by that road easterly to Mains Road, by that road northerly to the South East Freeway, by that freeway generally north-westerly to Arnwood Place, by that place south-westerly to Ekibin Road East, by that road and Cracknell Road generally south-westerly and north-westerly to Ipswich Road, by that road south-westerly to Moolabin Creek; by that creek downwards to the point of commencement.

**17. Electoral Ward of Morningside**

Commencing on the high water mark of the right bank of the Brisbane River at the confluence of Norman Creek and bounded thence by that creek upwards to Landsdowne Street, by that street and a line in continuation crossing the Cleveland Railway south-easterly to Halifax Street, by that street, Temple Street and Bennetts Road south-easterly, easterly and generally south-easterly to Old Cleveland Road, by that road, Harwill Street, Biran Street and Boongall Road north-easterly, south-easterly, south-westerly and south-easterly to the northern boundary of Lot 3 on plan RP62818, by that boundary and the eastern and southern boundaries of that lot north-easterly, south-easterly and south-westerly to the north-western corner of Lot 1 on plan RP175898, by the western boundary of that lot and of lots 2, 3, 5 and 6 on that plan south-easterly to the northern corner of Lot 1 on plan RP45152, by the northern and eastern boundaries of that lot south-easterly and southerly to Leicester Street, by that street, Kelsey Street and Waverley Road generally south-easterly and easterly to Boundary Road, by that road and Old Cleveland Road northerly and generally easterly to Kennington Road, by that road and Stanley Road northerly and easterly to a point south from the south-eastern corner of Lot 1 on plan RP75887, by a line thereto and the eastern and northern boundary of that lot northerly and westerly to the south-eastern corner of Lot 8 on plan RP98664, by the eastern boundary of that lot and of Lots 4-7 on that plan northerly to the south-eastern corner of Lot 6 on plan RP73134, by the southern and western boundary of that lot westerly and northerly to Nurstead Street, by that street and D'Arcy Road northerly and westerly to the eastern-most boundary of Lot 811 on plan SL9451, by that boundary and the northern boundary of that lot northerly and westerly to the south-west corner of Lot 240 on plan S312880, by the western boundary of that lot and of Lot 2 on plan RP13372 northerly to Richmond Road, by that road, Lang Street



**SCHEDULE (continued)**

and Wynnum Road westerly, generally northerly and westerly to Junction Road, by that road and Lytton Road north-easterly and easterly to an unnamed railway siding adjacent to Barrack Road, by that siding, a line in continuation and the western boundary of Lot 2 on plan RP201432 north-westerly, westerly and generally northerly to the high water mark of the Brisbane River; and by a line along that high water mark upwards to the point of commencement.

**18. Electoral Ward of Northgate**

Commencing on the boundary of the City of Brisbane at the mouth of the Kedron Brook Floodway, Nudgee Beach, by that floodway generally south-westerly to Schulz Canal, by that canal and Kedron Brook upwards to a point south from the south-eastern corner of Lot 11 on plan RP77451, by a line thereto and the eastern, northern and western boundaries of that lot northerly, generally north-westerly and southerly again to Kedron Brook, by that brook upwards to a point south from the south-western corner of Lot 1 on plan RP165923, by a line thereto and the western boundary of that lot generally north-westerly to the southern corner of Lot 111 on plan RP69740, by the southern boundary of that lot north-westerly to Benelong Street, by that street and Fourteenth Avenue generally northerly to Edinburgh Castle Road, by that road south-westerly to a point south from the southern termination of the western boundary of Lot 150 on plan SL12716, by a line thereto and that boundary northerly to Boothby Street, by that street, Bristol Road and Rode Road westerly, northerly and easterly to Pfingst Road, by that road, Hamilton Road and Newman Road northerly, easterly and northerly to Zillmere Road, by that road and Sandgate Road easterly and southerly to Zillman Water Holes, by these waterholes and Nundah Creek downwards to the boundary of the City of Brisbane; and by that boundary generally south-easterly to the point of commencement.

**19. Electoral Ward of Pullenvale**

Commencing on the high water mark on the left bank of the Brisbane River at its intersection with the Centenary Highway and bounded thence by a line along the high water mark thereof upwards to the boundary of the City of

**SCHEDULE (continued)**

Brisbane, by that boundary north-westerly, southerly and generally north-westerly to the south-west corner of the northern severance of SF309 (State Forest), by the southern boundary of that severance generally easterly to the northern termination of Boscombe Road, by that road, Highwood Road and Moggill Road southerly, generally easterly and northerly to a point west from the western termination of the southern boundary of Lot 12 on plan RP805108, by a line thereto, by that boundary and the southern boundary of Lot 11 on plan RP805108 easterly to Sir Samuel Griffith Drive, by that drive southerly and generally south-easterly to a point north-easterly of the northern termination of Chapel Hill Road, by a line thereto, by that road, Russell Terrace and the Western Freeway generally southerly, south-easterly and southerly to Moggill Road, by that road south-westerly and westerly to Cubberla Creek, by that creek downwards to the Centenary Highway; and by that highway south-westerly and southerly to the point of commencement.

**20. Electoral Ward of Richlands**

Commencing on the high water mark of the Brisbane River at the confluence of Wolston Creek, Wacol and bounded thence by that creek upwards to Wacol Station Road, by that road north-westerly and north-easterly to Sumners Road, by that road generally easterly and north-easterly to Monier Road, by that road, Duporth Road, Seventeen Mile Rocks Road, Pannard Street and a line in continuation crossing the Main Line generally north-easterly, northerly and south-easterly to Englefield Road, by that road and Holmedale Street north-easterly and south-easterly to Valance Street, by that street and Douglas Street north-easterly and south-easterly to Ipswich Road, by that road generally north-easterly to Oxley Creek, by that creek, Anabranck and Oxley Creek again upwards to the Boundary of the City of Brisbane, by that boundary generally north-westerly, northerly and generally westerly to the high water mark of the Brisbane River; and by a line along that high water mark downwards to the point of commencement.

**SCHEDULE (continued)****21. Electoral Ward of Runcorn**

Commencing on the boundary of the City of Brisbane at its intersection with Beaudesert Road, Drewvale and bounded thence by that road generally northerly to Illaweena Street, by that street easterly to Gowan Road, by that road northerly to Hellawell Road, by that road westerly to an unnamed creek between Borella Road and Signata Street, by that creek downwards to Beenleigh Road, by that road and Dyson Avenue north-westerly, northerly and north-westerly to a point south-west from the southern termination of Troughton Road, by a line crossing the Beenleigh Railway and Breton Street and Troughton Road north-easterly and northerly to Boundary Road, by that road and Orange Grove Road westerly and northerly to Kessels Road, by that road easterly to Mains Road, by that road southerly to McCullough Street, by that street easterly to Bulimba Creek, by that creek upwards to the northern boundary of Lot 2 on RP140182, by that boundary easterly to Sirett Street, by that street southerly to Daw Road, by that road easterly to Warrigal Road, by that road southerly to Underwood Road, by that road easterly to the boundary of the City of Brisbane; and by that boundary generally south-easterly, westerly, southerly, south-westerly and westerly to the point of commencement.

**22. Electoral Ward of The Gap**

Commencing on the western boundary of the City of Brisbane (D'Aguilar Range) at the south-west corner of the northern severance of SF309 (State Forest) and bounded thence by the southern boundary of that severance generally easterly to the northern termination of Boscombe Road, by that road southerly to Highwood Road, by that road generally easterly to Moggill Road, by that road northerly and north-easterly to a point west from the western termination of the southern boundary of Lot 12 on plan RP805108, by a line thereto, by that boundary and the southern boundary of Lot 11 on plan RP805108 easterly to Whitehead Road, by that road northerly to a point west from the northern boundary of Lot 2 on plan RP200271, by a line thereto, by that boundary and the eastern and northern boundaries of Lot 6 on plan SL12726 easterly, northerly and westerly to Paten Road, by that road northerly to a point west from the western termination of the southern boundary of Lot 1324 on plan S31983, by a line thereto and that boundary easterly to Norman Terrace, by that

## SCHEDULE (continued)

terrace and a line in continuation north to the south-western boundary of the northern severance of Lot 100 on plan RP226489, by the south-western and eastern boundaries of that severance south-easterly and northerly to the south-west corner of Lot 20 on plan RP59323, by the southern boundary of that lot and the western and southern boundaries of Lot 1088 on plan SL4963 easterly, southerly and easterly to Barnett Road, by that road south-easterly and a line in continuation to Ithaca Creek, by that creek downwards to a point west from the southern boundary of Lot 2 on plan RP75813, by a line thereto, by that boundary easterly to Cecil Road, by that road, Coopers Camp Road and Jubilee Terrace northerly, south-easterly, north-easterly and northerly to Ithaca Creek, by that creek downwards and Enoggera Creek upwards to a point south from the southern termination of the western boundary of Lot 2 on plan RP102392, by a line thereto, that boundary and the western boundaries of Lots 1–4 on plan RP57126 northerly to Banks Street, by that street and Wardell Street generally westerly and southerly to Yates Avenue, by that avenue and Farrell Street westerly, northerly and westerly to the southern corner of Lot 14 on plan RP82002, by the southern boundary of that lot north-westerly to the eastern boundary of the Enoggera Military Camp, by that boundary southerly to Frasers Road, by that road westerly to its western termination at a point north from the north-west corner of Lot 366 on plan S3117, by a line thereto and the western boundary of that lot and a line in continuation southerly to Enoggera Creek, by that creek upwards to a point east from the eastern termination of the southern boundary of Lot 668 on plan S31137, by a line thereto, the southern and western boundaries of that lot westerly and northerly to the south-east corner of Lot 913 on plan RP83578, by the southern boundaries of that lot and Lot 1 on plan RP20224 westerly to its south-west corner, by a line south-westerly to Chaprowe Road, by that road westerly and Yarrabee Road north-westerly to Settlement Road, by that road westerly and southerly to a point east from the north-east corner of Lot 1 on plan RP224969, by a line thereto, the southern boundary of Lot 2 on plan RP95250, the southern boundary of Lot 833 on plan S31941 and the northern boundary of Lot 2 on plan RP44598 generally westerly to its north-west corner, by the eastern and northern boundaries of Lot 851 on plan S311111, the northern boundary of Lot 4 on plan RP70550 and a line in continuation northerly and generally westerly to Brompton Road, by that road and Mount Nebo Road

**SCHEDULE (continued)**

generally southerly and westerly to a point south from the south-west corner of Lot 859 on plan S311196, by a line thereto and the eastern boundary of the northern severance of SF309 (State Forest) generally north-westerly to the boundary of the City of Brisbane; and by that boundary southerly and generally westerly and south-easterly to the point of commencement.

**23. Electoral Ward of Toowong**

Commencing at the intersection of Sir Samuel Griffith Drive and Whitehead Road, Mt Coot-tha and bounded thence by Whitehead Road northerly to a point west from the northern boundary of Lot 2 on plan RP200271, by a line thereto, by that boundary and the eastern and northern boundaries of Lot 6 on plan SL12726 easterly, northerly and westerly to Paten Road, by that road northerly to a point west from the western termination of the southern boundary of Lot 1324 on plan S31983, by a line thereto and that boundary easterly to Norman Terrace, by that terrace and a line in continuation northerly to the south-western boundary of the northern severance of Lot 100 on plan RP226489, by the south-western and eastern boundaries of that severance south-easterly and northerly to the south-west corner of Lot 20 on plan RP59323, by the southern boundary of that lot and the western and southern boundaries of Lot 1088 on plan SL4963 easterly, southerly and easterly to Barnett Road, by that road south-easterly and a line in continuation to Ithaca Creek, by that creek downwards to a point west from the southern boundary of Lot 2 on plan RP75813, by a line thereto, by that boundary easterly to Cecil Road, by that road, Coopers Camp Road and Jubilee Terrace generally northerly, south-easterly and south-westerly to Macgregor Terrace, by that terrace and Fernberg Road easterly and generally south-easterly to Barooka Road, by that road, Park Road and a line in continuation generally south-easterly to the high water mark of the Brisbane River, by a line along that high water mark upwards to a point south-east from the south-eastern termination of Hillside Terrace, by a line thereto, by that terrace and Carawa Street generally north-westerly to Indooroopilly Road, by that road and Swann Road generally northerly, westerly and north-westerly to Moggill Road, by that road, Waverley Road and the Western Freeway south-westerly, westerly and northerly to a point east from the eastern termination of the

**SCHEDULE (continued)**

southern boundary of Lot 1 on plan RP99072, by a line thereto and that boundary generally westerly, southerly and westerly to the south-east corner of Lot 303 on plan M332201, by the southern boundary of that lot and of Lot 304 on plan M332201 and the eastern and southern boundaries of Lot 2 on plan RP23621 westerly, southerly and westerly to Chapel Hill Road, by that road generally northerly to its northern termination and a line in continuation north-easterly to Sir Samuel Griffith Drive; and by that drive generally north-westerly and northerly to the point of commencement.

**24. Electoral Ward of Walter Taylor**

Commencing on the high water mark on the left bank of the Brisbane River at its intersection with the Centenary Highway, Kenmore and bounded thence by that highway northerly and north-easterly to Cubberla Creek, by that creek upwards to Moggill Road, by that road, the Western Freeway and Russell Terrace easterly, north-easterly, northerly and north-westerly to a point south from the western termination of the southern boundary of Lot 2 on plan RP23621, by a line thereto, by that boundary and the eastern boundary of that lot easterly and northerly to the southern boundary of Lot 304 on plan M332201, by that boundary, the southern boundary of Lot 303 on plan M332201 and the southern boundary of Lot 1 on plan RP99072 easterly, northerly, and easterly to the Western Freeway, by that freeway, Waverley Road and Moggill Road southerly, easterly and north-easterly to Swann Road, by that road, Indooroopilly Road and Carawa Street generally easterly, southerly and easterly to Hillside Terrace, by that terrace and a line in continuation generally south-easterly to a point on the high water mark of the Brisbane River, by a line along that high water mark upwards to a point north from the northern termination of Softstone Street, by a line thereto, by that street and Tennyson Memorial Avenue southerly and south-easterly to a point north of the north-western corner of Lot 1 on plan RP37703, by a line thereto, by the western boundary of that lot and the northern and western boundaries of Lot 2 on plan RP94329 westerly and generally southerly to Moolabin Creek, by that creek downwards to Oxley Creek, by that creek upwards to a point east from the eastern termination of Cliveden Avenue, by a line thereto, by that avenue, the Main Line railway, Consort Street and a line in continuation westerly, northerly and westerly to a point on the high water mark of the left

**SCHEDULE (continued)**

bank of the Brisbane River, adjacent to the eastern boundary of Lot 401 on plan SL8779; and by a line along that high water mark upwards to the point of commencement (exclusive of the Brisbane River below high water mark).

**25. Electoral Ward of Wishart**

Commencing on the boundary of the City of Brisbane at its intersection with the South East Freeway, Rochedale and bounded thence by that freeway and the Gateway Arterial Road north-westerly and generally northerly to Mt Gravatt-Capalaba Road, by that road, Broadwater Road and Logan Road generally westerly and southerly to a point east from the south-eastern corner of Lot 3 on plan RP49623, by a line thereto and the southern boundary of that lot westerly to the eastern boundary of Lot 1223 on plan SL8268, by that boundary southerly, westerly and southerly to Mt Gravatt Road, by that road and the South East Freeway westerly and south-easterly to Mains Road, by that road southerly to McCullough Street, by that street easterly to Bulimba Creek, by that creek upwards to the northern boundary of Lot 2 on plan RP140182, by that boundary easterly to Sirett Street, by that street, Daw Road and Warrigal Road southerly, easterly and southerly to Underwood Road; and by that road easterly to the point of commencement.

**26. Electoral Ward of Wynnum-Manly**

Commencing on the boundary of the City of Brisbane at the mouth of Tingalpa Creek and bounded thence by that creek and Lota Creek upwards to a point south of the south-west corner of Lot 362 on plan SL923, by a line northerly to Whites Road, by that road, Manly Road and Stannard Road generally south-westerly, north-easterly, northerly and westerly to Wondall Road, by that road south-westerly to a point east of the eastern termination of the southern boundary of Lot 800 on RP223048, by a line thereto, that boundary and the southern boundaries of Lots 15 and 16 on RP146811 westerly to Wynnum Road, by that road, Kianawah Road and Lindum Road north-easterly, north-westerly, northerly and generally north-westerly to Gosport Street, by that street, Anton Road and Wyuna Street south-westerly and north-westerly to the southern corner of Lot 482 on

## SCHEDULE (continued)

plan SL5815, by the south-western boundary of that lot north-westerly to a point on the highwater mark of Aquarium Passage, by a line along the high water mark thereof and that of the Brisbane River, downwards to the boundary of the City of Brisbane; and by that boundary north-easterly and generally southerly to the point of commencement, inclusive of the whole of Bishop, Fisherman, Green, Mud and St Helena Islands (being islands situated in Moreton Bay) above Low Water Mark.



## ENDNOTES

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### 2 Date to which amendments incorporated

This is the reprint date mentioned in the Reprints Act 1992, section 5(c). Accordingly, this reprint includes all amendments that commenced operation on or before 16 June 1998. Future amendments of the City of Brisbane Regulation 1993 may be made in accordance with this reprint under the Reprints Act 1992, section 49.

### 3 Key

#### Key to abbreviations in list of legislation and annotations

AIA	=	Acts Interpretation Act 1954	(prev)	=	previously
amd	=	amended	proc	=	proclamation
ch	=	chapter	prov	=	provision
def	=	definition	pt	=	part
div	=	division	pubd	=	published
exp	=	expires/expired	R[X]	=	Reprint No.[X]
gaz	=	gazette	RA	=	Reprints Act 1992
hdg	=	heading	reloc	=	relocated
ins	=	inserted	renum	=	renumbered
lap	=	lapsed	rep	=	repealed
notfd	=	notified	s	=	section
om	=	omitted	sch	=	schedule
o in c	=	order in council	sdiv	=	subdivision
p	=	page	SIA	=	Statutory Instruments Act 1992
para	=	paragraph	SL	=	subordinate legislation
prec	=	preceding	sub	=	substituted
pres	=	present	unnum	=	unnumbered
prev	=	previous			

## 4 Table of earlier reprints

### TABLE OF EARLIER REPRINTS

[If a reprint number includes a roman letter, the reprint was released in unauthorised, electronic form only.]

Reprint No.	Amendments included	Reprint date
1	to SL No. 306 of 1993	1 September 1993
2	to SL No. 237 of 1994	22 November 1994
2A	to SL No. 184 of 1997	25 August 1997
2B	to SL No. 405 of 1997	8 December 1997

## 5 List of legislation

### **City of Brisbane Regulation 1993 SL No. 258**

made by the Governor in Council on 15 July 1993

notfd gaz 15 July 1993 pp 1339–40

commenced on date of notification

exp 15 July 2003 (see SIA s 54)

as amended by—

### **City of Brisbane Amendment Regulation (No. 1) 1993 SL No. 276**

notfd gaz 23 July 1993 pp 1512–15

commenced on date of notification

### **City of Brisbane Amendment Regulation (No. 2) 1993 SL No. 306**

notfd gaz 13 August 1993 pp 1777–9

commenced on date of notification

### **City of Brisbane Amendment Regulation (No. 1) 1994 SL No. 24**

notfd gaz 4 February 1994 pp 334–7

commenced on date of notification

### **City of Brisbane Amendment Regulation (No. 2) 1994 SL No. 237**

notfd gaz 1 July 1994 pp 1170–7

commenced 1 July 1994 (see s 2)

### **City of Brisbane Amendment Regulation (No. 1) 1997 SL No. 184**

notfd gaz 27 June 1997 pp 1004–1010

commenced on date of notification

### **City of Brisbane Amendment Regulation (No. 2) 1997 SL No. 405**

notfd gaz 28 November 1997 pp 1408–10

commenced on date of notification

### **City of Brisbane Amendment Regulation (No. 1) 1998 SL No. 132**

notfd gaz 15 May 1998 pp 311–16

commenced on date of notification

## **6 List of annotations**

### **PART 1—PRELIMINARY**

**pt hdg** ins 1997 SL No. 405 s 3

#### **Definitions**

**s 2** prev s 2 renum as s 3 1997 SL No. 405 s 6  
 pres s 2 ins 1997 SL No. 405 s 7  
 def “**commercialisation**” ins 1998 SL No. 132 s 3

### **PART 2—GENERAL**

**pt hdg** ins 1997 SL No. 405 s 4

#### **Names and boundaries of electoral wards**

**s 3** prev s 3 ins 1993 SL No. 306 s 3  
 om 1997 SL No. 405 s 5  
 pres s 3 (prev s 2) sub 1993 SL No. 276 s 3  
 renum 1997 SL No. 405 s 6

#### **Prescribed interest on unpaid rate—Act s 67(2)(a)**

**s 4** prev s 4 ins 1994 SL No. 24 s 3  
 exp 26 May 1994 (see s 4(2))  
 pres s 4 ins 1994 SL No. 237 s 4

#### **Annual financial statements**

**s 5** prev s 5 ins 1994 SL No. 24 s 3  
 exp 26 May 1994 (see s 5(2))  
 pres s 5 ins 1997 SL No. 184 s 3

#### **Non-current infrastructure assets and land**

**s 6** ins 1997 SL No. 184 s 3

### **PART 3—FULL COST PRICING**

**pt hdg** ins 1997 SL No. 405 s 8

#### **Division 1—Preliminary**

**div hdg** ins 1997 SL No. 405 s 8

##### **Object of pt 3**

**s 7** ins 1997 SL No. 405 s 8

##### **Application of pt 3**

**s 8** ins 1997 SL No. 405 s 8

#### **Division 2—Full cost pricing**

**div hdg** ins 1997 SL No. 405 s 8

##### **Subdivision 1—Matters affecting full cost pricing**

**sdiv hdg** ins 1997 SL No. 405 s 8

##### **Matters affecting full cost pricing**

**s 9** ins 1997 SL No. 405 s 8

##### **Subdivision 2—Full cost pricing**

**sdiv hdg** ins 1997 SL No. 405 s 8

**Application of full cost pricing**

s 10 ins 1997 SL No. 405 s 8

**Different charges for commercial reasons**

s 11 ins 1997 SL No. 405 s 8

**Total costs of carrying on activity**

s 12 ins 1997 SL No. 405 s 8

**Administrative and overhead costs**

s 13 ins 1997 SL No. 405 s 8

**Cost of resources used in carrying on activity**

s 14 ins 1997 SL No. 405 s 8

**Depreciation**s 15 ins 1997 SL No. 405 s 8  
sub 1998 SL No. 132 s 4**Equivalents for taxes not otherwise liable to be paid**

s 16 ins 1997 SL No. 405 s 8

**Return on capital**

s 17 ins 1997 SL No. 405 s 8

**Subdivision 3—Treatment of community service obligations**

sdiv hdg ins 1997 SL No. 405 s 8

**Extra cost for community service obligations to be treated as revenue**

s 18 ins 1997 SL No. 405 s 8

**Subdivision 4—reporting**

sdiv hdg ins 1997 SL No. 405 s 8

**Statement in budget**

s 19 ins 1997 SL No. 405 s 8

**Statement in annual report**

s 20 ins 1997 SL No. 405 s 8

**PART 3A—COMMERCIALISATION**

pt 3A (ss 20A–20N) ins 1998 SL No. 132 s 5

**PART 4—CODE OF COMPETITIVE CONDUCT**

pt hdg ins 1997 SL No. 405 s 8

**Division 1—Preliminary**

div hdg ins 1997 SL No. 405 s 8

**Object of pt 4**

s 21 ins 1997 SL No. 405 s 8

**Application of code**

s 22 ins 1997 SL No. 405 s 8

**Division 2—The code**

div hdg ins 1997 SL No. 405 s 8

**Subdivision 1—Elements of the code****sdiv hdg** ins 1997 SL No. 405 s 8**Elements of the code****s 23** ins 1997 SL No. 405 s 8**Subdivision 2—Full cost pricing****sdiv hdg** ins 1997 SL No. 405 s 8**Application of full cost pricing****s 24** ins 1997 SL No. 405 s 8**Different charges for commercial reasons****s 25** ins 1997 SL No. 405 s 8**Total costs of carrying on activity****s 26** ins 1997 SL No. 405 s 8**Administrative and overhead costs****s 27** ins 1997 SL No. 405 s 8**Cost of resources used in carrying on activity****s 28** ins 1997 SL No. 405 s 8**Depreciation****s 29** ins 1997 SL No. 405 s 8

sub 1998 SL No. 132 s 6

**Equivalents for taxes not otherwise liable to be paid****s 30** ins 1997 SL No. 405 s 8**Equivalents for State guarantees on borrowings****s 31** ins 1997 SL No. 405 s 8**Return on capital****s 32** ins 1997 SL No. 405 s 8**Subdivision 3—Treatment of community service obligations****sdiv hdg** ins 1997 SL No. 405 s 8**Extra cost for community service obligations to be treated as revenue****s 33** ins 1997 SL No. 405 s 8**Community service obligations not to be part of roads business activities****s 34** ins 1997 SL No. 405 s 8**Subdivision 4—Elimination of, or taking into account, advantages and disadvantages of public ownership****sdiv hdg** ins 1997 SL No. 405 s 8**Effect of advantages or disadvantages of public ownership****s 35** ins 1997 SL No. 405 s 8**Subdivision 5—Financial reporting****sdiv hdg** ins 1997 SL No. 405 s 8**Statement in budget****s 36** ins 1997 SL No. 405 s 8

**Omission of certain matters from statement in budget**

s 37            ins 1997 SL No. 405 s 8

**Statement in annual report**

s 38            ins 1997 SL No. 405 s 8

**Omission of certain matters from statement in annual report**

s 39            ins 1997 SL No. 405 s 8

**PART 5—REFORM OF CERTAIN WATER AND SEWERAGE SERVICES**

pt hdg        ins 1997 SL No. 405 s 8

**Division 1—Preliminary**

div hdg       ins 1997 SL No. 405 s 8

**Object of pt 5**

s 40            ins 1997 SL No. 405 s 8

**Division 2—Matters to be complied with**

div hdg       ins 1997 SL No. 405 s 8

**Subdivision 1—Matters to be complied with for relevant business activities**

sdiv hdg      ins 1997 SL No. 405 s 8

**Matters to be complied with for relevant business activities**

s 41            ins 1997 SL No. 405 s 8

**Subdivision 2—Consumption as the basis for utility charges for water services**

sdiv hdg      ins 1997 SL No. 405 s 8

**Application of sdiv 2**

s 42            ins 1997 SL No. 405 s 8

**Consumption as the basis for utility charges**

s 43            ins 1997 SL No. 405 s 8

**When charges are based on quantity of water supplied**

s 44            ins 1997 SL No. 405 s 8

**Subdivision 3—Full cost recovery**

sdiv hdg      ins 1997 SL No. 405 s 8

**Application of sdiv 3**

s 45            ins 1997 SL No. 405 s 8

**Application of full cost recovery**

s 46            ins 1997 SL No. 405 s 8

**Total costs of carrying on relevant business activity**

s 47            ins 1997 SL No. 405 s 8

**Administrative and overhead costs**

s 48            ins 1997 SL No. 405 s 8

**Cost of resources used in carrying on relevant business activity**

s 49            ins 1997 SL No. 405 s 8

**Depreciation**

**s 50**           ins 1997 SL No. 405 s 8  
                  sub 1998 SL No. 132 s 7

**Return on capital**

**s 51**           ins 1997 SL No. 405 s 8

**Subdivision 4—Treatment of community service obligations**

**sdiv hdg**   ins 1997 SL No. 405 s 8

**Extra cost for community service obligations to be treated as revenue**

**s 52**           ins 1997 SL No. 405 s 8

**Subdivision 5—Identification and disclosure of cross-subsidies between classes of consumers**

**sdiv hdg**   ins 1997 SL No. 405 s 8

**Disclosure of cross-subsidies in annual report**

**s 53**           ins 1997 SL No. 405 s 8

**Subdivision 6—Disclosure of community service obligations**

**sdiv hdg**   ins 1997 SL No. 405 s 8

**Disclosure of community service obligations**

**s 54**           ins 1997 SL No. 405 s 8

**Division 3—Two-part tariffs**

**div hdg**   ins 1997 SL No. 405 s 8

**Utility charges if two-part tariffs applied**

**s 55**           ins 1997 SL No. 405 s 8

**SCHEDULE—NAMES AND BOUNDARIES OF ELECTORAL WARDS**

ins 1993 SL No. 276 s 4